

HOUSE BILL 1095

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Q3

2001 Regular Session
11r1855
CF 11r2840

By: **Delegates Rudolph, Hecht, W. Baker, Baldwin, Barkley, Benson,
Bohanan, Boschert, Clagett, Cole, Conway, Dembrow, Edwards, Frush,
Getty, Glassman, Hubbard, Hubers, James, K. Kelly, McClenahan, Moe,
Parrott, Patterson, Proctor, Rosso, Shank, Snodgrass, Stocksdales, Stull,
Swain, and Weir**

Introduced and read first time: February 9, 2001
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Volunteer Fire, Rescue, and**
3 **Emergency Medical Services Personnel - Ladies' Auxiliary**

4 FOR the purpose of making a certain subtraction modification for qualifying
5 volunteer fire, rescue, and emergency medical services personnel applicable to
6 certain members of an auxiliary organization of certain fire, rescue, or
7 emergency medical services organizations; providing for the application of this
8 Act; and generally relating to a subtraction modification for qualifying volunteer
9 fire, rescue, and emergency medical services personnel and auxiliary members.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - General
12 Section 10-208(i-1)
13 Annotated Code of Maryland
14 (1997 Replacement Volume and 2000 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
16 MARYLAND, That the Laws of Maryland read as follows:

17 **Article - Tax - General**

18 10-208.

19 (i-1) (1) The subtraction under subsection (a) of this section includes an
20 amount equal to \$3,500 if an individual is a qualifying volunteer fire, rescue, or
21 emergency medical services member for the taxable year, as determined under
22 paragraph (2) of this subsection.

23 (2) An individual is a qualifying volunteer fire, rescue, or emergency
24 medical services member for the taxable year eligible for the subtraction modification
25 under this subsection if the individual:

- 1 (i) is an active member of:
- 2 1. a bona fide Maryland fire, rescue, or emergency medical
3 services organization;
- 4 2. AN AUXILIARY ORGANIZATION OF A BONA FIDE
5 MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION; or
- 6 3. [of] the United States Coast Guard Auxiliary;
- 7 (ii) serves the organization in a volunteer capacity without
8 compensation, except nominal expenses or meals;
- 9 (iii) 1. qualifies for active status during the taxable year under:
- 10 A. a volunteer fire, rescue, or emergency medical services
11 personnel OR AUXILIARY length of service award program operated by a county or
12 municipal corporation of the State, if the length of service award program requires for
13 active status qualification a minimum of 50 points per year and that points be earned
14 in at least two different categories; or
- 15 B. a point system established by a county or municipal
16 corporation that does not operate a volunteer fire, rescue, or emergency medical
17 services personnel OR AUXILIARY length of service award program or by the United
18 States Coast Guard Auxiliary, to identify active MEMBERS OF A volunteer fire, rescue,
19 or emergency medical services [members] ORGANIZATION OR AUXILIARY
20 ORGANIZATION, if the point system requires for active status qualification a
21 minimum of 50 points per year and that points be earned in at least two different
22 categories; or
- 23 2. has maintained active status for at least 25 years under a
24 volunteer fire, rescue, or emergency medical services personnel OR AUXILIARY length
25 of service award program or a point system established in lieu of a length of service
26 award program; and
- 27 (iv) will have been an active member of:
- 28 1. a bona fide Maryland fire, rescue, or emergency medical
29 services organization OR AN AUXILIARY ORGANIZATION OF A BONA FIDE MARYLAND
30 FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION during the last
31 10 calendar years by December 31 of the taxable year for at least:
- 32 A. 72 months after December 31, 1999;
- 33 B. 60 months after December 31, 2000;
- 34 C. 48 months after December 31, 2001; and
- 35 D. 36 months after December 31, 2002; or

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
3 2000.